

Cigarette Tax

Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

The cigarette tax rate is 64¢ on packages containing 20 or fewer cigarettes and 80¢ on packages containing 25 cigarettes. The basic rate is 3.2¢ per cigarette.

Table 4: Cigarette Tax Receipts and the Number of Packages Taxed

Year	Packs of 20	Packs of 25	Number of Packages Taxed	Cigarette Tax Receipts
1962	171,639,510		171,639,510	\$6,524,449
1963	167,848,500		167,848,500	\$8,117,806
1964	160,830,500		160,830,500	\$9,179,067
1965 ¹	159,993,520		159,993,520	\$11,276,852
1966	156,799,880		156,799,880	\$11,985,845
1967	157,925,000		157,925,000	\$12,010,375
1968	157,482,650		157,482,650	\$11,974,465
1969	156,718,050		156,718,050	\$11,905,706
1970	160,311,890		160,311,890	\$12,171,433
1971	158,751,536		158,751,536	\$17,117,404
1972 ²	160,216,670		160,216,670	\$19,770,429
1973	166,876,790		166,876,790	\$20,553,919
1974	175,339,280		175,339,280	\$21,641,451
1975	179,988,280		179,988,280	\$22,215,027
1976	183,032,110		183,032,110	\$22,570,880
1977	183,027,490		183,027,490	\$22,517,276
1978	182,318,000		182,318,000	\$22,408,593
1979	181,476,000		181,476,000	\$22,309,681
1980	183,686,000		183,686,000	\$22,587,450
1981 ³	187,025,800		187,025,800	\$23,649,402
1982 ⁴	183,179,400		183,179,400	\$29,191,135
1983	168,006,600		168,006,600	\$28,595,286
1984 ⁵	172,548,400	684,720	173,233,120	\$29,415,184
1985	163,060,790	3,274,200	166,334,990	\$28,315,502
1986 ⁶	159,357,760	3,875,720	163,233,480	\$34,722,270
1987 ⁷	152,580,500	3,197,880	155,778,380	\$37,260,345
1988	150,679,850	2,236,000	152,915,850	\$39,551,353
1989	142,697,760	1,770,600	144,468,360	\$37,249,529
1990	144,863,710	1,401,000	146,264,710	\$37,680,416
1991	144,123,330	1,108,400	145,231,730	\$37,412,210
1992	141,710,930	894,400	142,605,330	\$36,534,491
1993 ⁸	137,752,500	617,626	138,370,126	\$39,656,428
1994	139,812,100	732,800	140,544,900	\$45,475,905
1995	140,483,000	636,200	141,119,200	\$45,799,985
1996	140,298,700	510,000	140,808,700	\$45,622,019
1997	137,969,700	505,500	138,475,200	\$45,636,583
1998	147,731,600	449,400	148,181,000	\$48,716,304
1999	130,014,000	315,600	130,329,600	\$43,077,698
2000	129,130,500	260,400	129,390,900	\$42,518,529
2001	126,525,000	187,200	126,712,200	\$41,632,726
2002 ⁹	123,768,000	162,000	123,930,000	\$45,890,972
2003	107,404,500	181,200	107,585,700	\$67,712,816
2004	107,010,000	152,400	107,162,400	\$67,432,564
2005	106,459,500	108,000	106,567,500	\$66,958,401

¹ Cigarette tax rate increased from 6¢ to 8¢ per package on April 1, 1965.

² Cigarette tax rate increased from 8¢ to 13¢ per package on April 28, 1971.

³ Cigarette tax rate increased from 13¢ to 14¢ per package on August 30, 1981.

⁴ Cigarette tax rate increased from 14¢ to 18¢ per package on May 1, 1982.

⁵ Cigarette tax rate for packages containing more than 20 cigarettes per package changed to .9¢ per cigarette, effective August 1, 1984.

⁶ Cigarette tax rate increased from 18¢/22.5¢ to 23¢/28.75¢ per package on March 1, 1986.

⁷ Cigarette tax rate increased from 23¢/28.75¢ to 27¢/33.75¢ per package on July 1, 1987.

⁸ Cigarette tax rate increased from 27¢/33.75¢ to 34¢/42.5¢ per package on July 1, 1993.

⁹ Cigarette tax rate increased from 34¢/42.5¢ to 64¢/80¢ per package on October 1, 2002.